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# **United Kingdom**

# Food and Agricultural Import Regulations and Standards - Narrative

# **FAIRS Country Report**

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#### **Report Highlights:**

This report is intended to supplement the European Food & Agricultural Import Regulations (FAIRS) Report with UK-specific information. The UK FAIRS provides contact information for the competent authorities that are responsible for the import of animal products, plant products, forestry products, fishery products and general food products into the United Kingdom. In addition, this report has handy links to guidance on health certificates, licenses, import duty, food labeling, additives and packaging. All sections of this report were updated.

#### **Section I. Food Laws:**

DISCLAIMER: This report was prepared by the Office of Agricultural Affairs of the USDA/Foreign Agricultural Service in London, United Kingdom for U.S. exporters of domestic food and agricultural products. While every possible care was taken in the preparation of this report, information provided may not be completely accurate either because policies have changed since its preparation, or because clear and consistent information about these policies was not available. It is highly recommended that U.S. exporters verify the full set of import requirements with their foreign customers, who are normally best equipped to research such matters with local authorities, before any goods are shipped. FINAL IMPORT APPROVAL OF ANY PRODUCT IS SUBJECT TO THE IMPORTING COUNTRY'S RULES AND REGULATIONS AS INTERPRETED BY BORDER OFFICIALS AT THE TIME OF PRODUCT ENTRY.

As a member of the European Union (EU), the UK follows all EU Directives, Regulations and obligations. This report is designed to be read in conjunction with the Food and Agricultural Import Regulations and Standards (FAIRS) report produced by the U.S. Mission to the EU in Brussels, Belgium. This is available at: FAS GAIN Report Database

Food laws of individual EU member countries have mostly been fully harmonized into EU law. Where EU regulatory harmonization is not yet complete, imported product must meet existing UK requirements.

UK authorities enforce EU food regulations in a fair and consistent manner. Following several high-profile food 'scares' in the last two decades, the UK has a sophisticated and highly scrutinized food market. An ability to meet private standards, above those required by EU food law, is a pre-requisite to supplying major food companies and retailers for many food product sectors.

Port health officials are generally helpful in response to importer queries made in advance of shipping product, to ensure that all import conditions will be met. The onus is on the UK importer make sure that the product can legally be imported, and that the correct paperwork is organized to accompany the shipment. U.S. companies should endeavor to be flexible in responding to UK importer questions about ingredient origin and composition, and also be prepared to invest financially and with personnel resources to comply with the necessary steps for EU certification processes (red meat, dairy, poultry, honey, etc.).

#### **UK Competent Authorities**

Department for Environment, Food & Rural Affairs (Defra)
 Nobel House
 Smith Square
 London SW1P 3JR

Tel: 011 44 20 7238 6951

Email: helpline@defra.gsi.gov.uk

Web: www.defra.gov.uk

Within its trade remit, the UK's Department for Environment, Food & Rural Affairs (Defra) has responsibility for the following key areas:

**Animal product** import regulations including: eggs, dairy, red meat, poultry, gelatin, honey and pet food. See: <u>Defra Animal Health Information</u>

**Horticultural product** import regulations including: plants, cut flowers, planting seeds and fruit. See: Defra Plant Health Information

**Agricultural policy** - including wine, agricultural biotechnology (commercial planting) and organic standards.

2. Food Standards Agency (FSA)

Aviation House 125 Kingsway London WC2B 6NH

Telephone: 011 44 20 7276 8000 Email: helpline@food.gsi.gov.uk

Web: www.food.gov.uk

The Food Standards Agency (FSA) has responsibility for all aspects of food safety and standards on all packaged and loose food products sold direct to the consumer. It also takes the UK policy lead on the assessment of agricultural biotechnology products for human food and animal feed through its Novel Food Division.

Food that is intended for human consumption must meet the general food safety requirements of European Union (EU) law.

UK food law is documented as "Statutory Instruments" and these can be found at: UK Legislation Archives

#### A comprehensive guide to UK food law is available here:

Food Standards Agency Food Law Guide

Guides for importing bakery products, cereal and cereal products, confectionery, cooking oils, drinks, food or dietary supplements and health foods, fruits and vegetables, herbs and spices, nut, plant products and vegetarian products, salt or low sodium salt alternatives, sauces containing products of animal origin, sugar and sweeteners, table sauces, preserves, pickles and chutney:

Food Standards Importer Information

#### **Enforcement of UK Regulations**

The UK enforcement system is based on the "Home Authority Principle". Every UK business (including importers) can call on their local Trading Standards office for advice, guidance and information on consumer protection, trading standards, food safety and composition and regulatory best practice. There are over 70 such regional Trading Standards offices located throughout the UK. Further

information can be found at www.tradingstandards.gov.uk and www.lacors.gov.uk

U.S. exporters are advised to encourage their UK importer to liaise with their local Trading Standards office when introducing U.S. products to the market. The "Home Authority Principle" aims to provide advice and support to UK businesses to "get it right first time". This local government provision is particularly useful in seeking to resolve composition and labeling issues on U.S. food products.

Under the new EU Food Information Regulation for Consumers local UK authorities and port health authorities have powers to take action to ensure that food business operators (importers, retailers, foodservice, etc.) comply with the labeling and information provision law. Enforcement may be through written warnings, improvement notices, or more formal legal action depending on the nature and the public health implications of non-compliance.

Under the UK's Food Safety Act 1990, if a UK importer is threatened with legal action because a U.S. product contravenes the requirements they must show that they took "all reasonable precautions" and exercised all "due diligence" to avoid committing an offence. As a result, UK buyers may ask U.S. suppliers for detailed information on the sources of individual ingredients that comprise the food product that they have made. This is known in the UK as product "traceability" and is helpful to identify ingredients that may be undesirable or illegal in the UK/EU.

# **Section II. Labeling Requirements:**

The standard U.S. label fails to comply with EU labeling requirements. The use of stick-on labels may be permitted by some UK Trading Standards Departments, but label modification for the UK/EU market is expected by major customers. Labels can be applied by the UK importer before the product is placed on the market.

UK/EU labeling requirements are detailed in the Food and Agricultural Import Regulations and Standards (FAIRS) report produced by the U.S. Mission to the EU in Brussels, Belgium. This is vital reading for understanding EU food product labels, and is available at: <u>FAS GAIN Report Database</u>

In the UK, labeling requirements fall under the Department for Environment, Food and Rural Affairs (Defra). For food labeling queries, please contact Defra helpline on: +44 20 7238 6951 or email: <a href="mailto:helpline@defra.gsi.gov.uk">helpline@defra.gsi.gov.uk</a>

Please see the EU-28 FAIRS Report for details of changes to the (now mandatory in most cases) nutritional panel format and label requirements. For example, please note that allergenic ingredients must be indicated in **bold** in the ingredients list.

Color codes: Although they are not a legal requirement, many UK manufacturers and retailer private label products are displaying front-of-pack color-coded nutritional information using a voluntary "Traffic light labeling" system. Further information is available at: Food Standards Label Signposting Information and in this BBC News Article

and guidance on how to create front-of-pack nutritional information for pre-packed products sold through retail outlets is available here:

Front of Pack Nutritional Labeling Guidance Notes

# **Environmental messaging**

The UK is increasingly interested in the amount of greenhouse gases emitted in food production. The British Standards Institute (BSI) and The Carbon Trust have published a methodology for the measurement of the 'carbon footprint' of each product. This is a Publicly Available Specification for the assessment of the life cycle greenhouse gas emissions of goods and services. It is known as PAS 2050 and is available at: British Standards Institute PAS 2050 Information

Several UK supermarket chains are marking air freighted goods with front-of-pack indicators to draw consumers' attention to how the goods were transported. Users of these indicators have not reported a downturn in sales. In fact, consumers generally view air freighted products as being particularly fresh, and therefore of higher quality.

Recycling – note the format and prominence of recycling information in the label example given above.

Given the significant difference in labeling law in the UK/EU, it may be helpful to pay to have your label modified by a specialist food labeling consultant. Please see Appendix II for contact details of several organizations known to USDA London (this list is provided for information only, and does not constitute endorsement).

#### **Section III. Packaging and Container Regulations:**

EU packaging requirements are detailed in the Food and Agricultural Import Regulations and Standards (FAIRS) report produced by the U.S. Mission to the EU in Brussels, Belgium. Available at <u>FAS GAIN</u> Report Database

## Weights and measures

Legislation governing weights and measures comes under the jurisdiction of the UK's Department for Business, Innovation and Skills (BIS) and is administered by the National Measurement Office. At a local level, enforcement is through Trading Standards Departments of local councils. Further information is available at: British Standards Institute PAS 2050 Information

## **Packaging Waste**

The UK has implemented the European Directive on Packaging and Packaging Waste (94/62/EC) through two sets of regulations. Responsibility for these is split between the Department for Environment, Food & Rural Affairs (Defra) and the Department for Business, Innovation and Skills (BIS).

BIS leads on EU single market aspects of the EC Packaging and Packaging Waste Directive, EU negotiations, and has responsibility over the UK's domestic Packaging (Essential Requirements) Regulations 2003, as amended. At a local level, enforcement is through Trading Standards Departments of local councils. Further information is available at: <a href="Packaging Waste Guidance Notes">Packaging Waste Guidance Notes</a>

Defra leads on UK waste policy and all other aspects of domestic implementation of the Packaging

Directive- including the setting of recycling and recovery targets – through the Producer Responsibility Obligation (Packaging Waste) Regulations 2005. Further information is available at: <a href="Packaging Waste">Packaging Waste</a> <a href="Producer Obligation Information">Producer Obligation Information</a>

#### Materials in Contact with Food

Please see the Food and Agricultural Import Regulations and Standards (FAIRS) report produced by the U.S. Mission to the EU in Brussels, Belgium for details of the EU legislation. Available at <u>FAS GAIN</u> Report Database

The UK's national approach is governed through the Food Standards Agency and The Materials and Articles in Contact with Food Regulations 2012. This consolidates relevant EU regulations and directives, and consolidates previous national legislation. It includes plastics, ceramics and epoxy derivatives. Further information is available at: Food Contact Material Information

# **Section IV. Food Additives Regulations:**

The EU operates a positive list system with maximum amounts laid down for approved additives such as colors, sweeteners, emulsifiers, preservatives, etc. EU food additive regulations are detailed in the Food and Agricultural Import Regulations and Standards (FAIRS) report produced by the U.S. Mission to the EU in Brussels, Belgium. Available at <u>FAS GAIN Report Database</u>

In the UK, food additives fall under the jurisdiction of the Food Standards Agency UK guidance notes on food additive regulations are available at: Food Additives Guidance Notes

One of the most notable food additive law differences between the U.S. and the EU is that foods containing any of the six food colors listed in the table below have to be labeled with the phrase, 'may have an adverse effect on activity and attention in children' (Annex V to EU Regulation 1333/200). This has had a notable effect on the UK market. Manufacturers have reformulated to avoid using these colors, and are using more natural colors such as beetroot.

EU name/number	Other names
Quinoline Yellow (E104)	Food Yellow 13, FD&C Yellow No. 10, Acid yellow 3
Sunset Yellow (E110)	Orange Yellow S, FD&C Yellow 6
Ponceau 4R (E124)	Cochineal Red A, C.I. Acid Red 18, Brilliant Scarlet 3R, Brilliant Scarlet 4R,
Tartrazine (E102)	FD&C Yellow 5, Acid Yellow 23, Food Yellow 4
Azorubine/Carmoisine (E122)	Food Red 3, Azorubin S, Brilliantcarmoisin O, Acid Red 14
Allura Red AC (E129)	Food Red 17, FD&C Red 40

#### **Section V. Pesticides and Other Contaminants:**

EU pesticide legislation is detailed in the Food and Agricultural Import Regulations and Standards (FAIRS) report produced by the U.S. Mission to the EU in Brussels, Belgium. Available at <u>FAS GAIN Report Database</u>

The competent authority in the UK for pesticides is the Chemicals Regulation Directorate:

Chemicals Regulation Directorate Mallard House, 3 Peasholme Green York, YO1 7PX

Tel: +44 1904 455775 Fax: +44 1904 455 722 E-mail: applicant-enquiries@hse.gsi.gov.uk

Web: www.pesticides.gov.uk

Information on maximum residue limits (MRLs) for permitted pesticides can be found at: <u>UK Pesticide</u> Database

Pesticide residues in food and drink in the UK are monitored through an official surveillance programme conducted by the Chemicals Regulation Directorate (CRD) and overseen by the Defra Expert Committee on Pesticide Residues in Food (PriF). The results of the surveillance are published quarterly and annually by PRiF. If the surveillance indicates a potential concern about intakes of pesticides by consumers, a risk assessment is carried out by CRD experts and any necessary follow-up action taken by CRD, overseen by PRiF.

#### Other contaminants

The UK held a public comment period in the first half of 2013 on: The Contaminants in Food (England) Regulations 2013. These proposed Regulations will revoke The Contaminants in Food (England) Regulations 2010 and remake them with necessary amendments to provide for the enforcement of EU Commission Regulations 650/2012 and 1258/2011 as well as relevant parts of 1881/2006. Contaminants covered include: nitrates, mycotoxins, dioxins, heavy metals and tin.

Consultation: Contaminants Consultation

Guidance: Contaminants Guidance

# **Section VI. Other Regulations and Requirements:**

**General Import Controls** 

Guidance for companies new to importing food, and useful background for U.S. exporters can be found here: Food Standards Importing Advice

Some products can only come into the European Union (EU) through specific ports. For example, animal products (such as meat, dairy foods and fish) can only enter through a port or airport with a Border Inspection Post (BIP). Some other foods that are not of animal origin have similar rules. Further information on UK Border Inspection Posts can be found at: <a href="Point of Entry Information">Point of Entry Information</a> and at: <a href="Monitoring of Food Imports">Monitoring of Food Imports</a>

There are three levels of check carried out - documentary, identity and physical.

In the documentary check, the health certificates and any accompanying laboratory test results are checked for authenticity and cross-matched with the details of the commercial documents to ensure that they relate to the consignment.

The identity check involves the inspection of the consignment, checking the container seals and often the packaging of the goods to ensure that the goods match the information on the certification. Labelling and health marking will also be checked.

The physical inspection of the goods involves the inspection of the product. The packaging will be opened and the product examined to ensure that it is safe to eat and that it is the same product as certified. Where appropriate, the inspector will make an organoleptic (sight, smell, taste) assessment of the product. Samples may also be taken for laboratory assessment.

All consignments of controlled goods are subject to at least a documentary check. Other inspections will be applied randomly in accordance with the inspection quotas set out in EU legislation.

The frequency of physical checks for products of animal origin (POAO) is:

20 per cent for meat and fish

50 per cent for poultry meat, honey and dairy products

1-10 per cent for inedible POAO, such as hay

The frequency of physical checks for food not of animal origin (FNAO) is:

100 per cent of Brazil nuts from Brazil and pistachios from Iran

10 per cent of peanuts from China

20 per cent of peanuts from Egypt

5-10 per cent of figs, hazelnuts and pistachios from Turkey

The frequency of identity and physical checks on certain other high-risk feed and food of non-animal origin under Regulation (EC) 669/2009 can be found in Annex I of Regulation 669/2009

From time to time, mainly on food safety grounds, the EC will impose additional import conditions on particular items. This may mean that PHOs have to undertake additional checks and sampling of specific products from that country. A current example of this is Commission Decision 2007/563/EC, amending Decision 2006/504 on special import conditions for almonds from the U.S. See: Europa Website Link

Further information about current procedures regarding Port Health inspections can be found in Section 2 of the Port Health Handbook 2013: APHA Port Health Handbook 2013

# **Section VII. Other Specific Standards:**

This section provides links to UK information and is designed to complement the corresponding section of the Food and Agricultural Import Regulations and Standards (FAIRS) report produced by the U.S. Mission to the EU in Brussels, Belgium. Available at <u>FAS GAIN Report Database</u>

#### A. Genetically Modified Foods (GMOs)

UK competent authority (finished food products and animal feed): Food Standards Agency <a href="http://www.food.gov.uk/policy-advice/gm/#.UrGu8KXsrnY">http://www.food.gov.uk/policy-advice/gm/#.UrGu8KXsrnY</a>

#### B. Novel Foods

UK competent authority: Food Standards Agency http://www.food.gov.uk/policy-advice/novel/#.UrGvq6XsrnY

# C. Nanotechnology

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UK competent authority: Food Standards Agency <a href="http://food.gov.uk/policy-advice/nano/#.UrGv-qXsrnY">http://food.gov.uk/policy-advice/nano/#.UrGv-qXsrnY</a>

#### D. Fortified Foods

UK competent authority: Department of Health (England), Welsh Assembly (Wales), Food Standards Agency (Scotland and Northern Ireland)
Guidance on fortified foods

## E. Dietetic or Special Use Foods

UK competent authority: Department of Health (England), Welsh Assembly (Wales), Food Standards Agency (Scotland and Northern Ireland)
Infant Formula and Foods for Particular Nutritional Uses

# F. Single Common Market Organization (CMO)

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A single CMO provides definitions and marketing rules for rice, sugar, beef and veal, milk and milk products, eggs and poultry meat, olive oil, fruit and vegetables, spreadable fats and wine. See: <a href="http://ec.europa.eu/agriculture/committees/cmo-management\_en.htm">http://ec.europa.eu/agriculture/committees/cmo-management\_en.htm</a>

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#### G. Wine, Beer and Other Alcoholic Beverages

UK competent authority for wine and beer: Food Standards Agency See the following for wine standards. Note the files on importing wine, labeling and on general wine law: http://www.food.gov.uk/business-industry/winestandards/#.UrG0eKXsrnY

There are no specific regulations covering beer. However, all alcoholic beverages must comply with allergen labeling requirements.

<u>UK competent authority for spirits: Department for Environment, Food & Rural Affairs (Defra)</u> The Spirit Drinks Regulations: http://www.legislation.gov.uk/uksi/2008/3206/schedules/made

#### H. Organic Foods

UK competent authority: <u>Department for Environment, Food & Rural Affairs (Defra)</u> https://www.gov.uk/organic-certification-and-standards

U.S. competent authority: Agricultural Marketing Service/USDA <a href="http://www.ams.usda.gov/AMSv1.0/noptradeeuropeanunion">http://www.ams.usda.gov/AMSv1.0/noptradeeuropeanunion</a>

# I. Vertical Legislation on Specific Products

UK competent authority: <u>Department for Environment, Food & Rural Affairs (Defra)</u>
Covering the manufacture and marketing of sugars, cocoa and chocolate products, honey, fruit juices and similar products, preserved milk, coffee extracts and chicory extracts, fruit jams and similar products: <a href="https://www.gov.uk/food-standards-labelling-durability-and-composition">https://www.gov.uk/food-standards-labelling-durability-and-composition</a>

#### J. Animal Products

(including red meat, poultry, dairy, honey and products containing these as ingredients, as well as hay and straw)

UK competent authority: Department for Environment, Food & Rural Affairs http://www.defra.gov.uk/animal-trade/imports-non-eu/

U.S. competent authority for meat & meat products: USDA's Food Safety & Inspection Service (FSIS) FSIS EU Export Requirements

U.S. competent authority for dairy, dairy products and honey: USDA's Agricultural Marketing Service (AMS) AMS EU Health Certification

U.S. competent authority for "Other Animal Products", including live animals, semen, embryos, hatching eggs, pet food, pig bristles, animal casings, apiculture products, dried bones & products, raw materials for pharmaceuticals, serum, dog chews:

USDA's Animal & Plant Health Inspection Service (APHIS) http://www.aphis.usda.gov/import\_export/animals/animal\_exports.shtml

K. Health & Identification Marks

See EU FAIRS Report available at: FAS GAIN Report Database

L. Frozen Foodstuffs

UK competent authority: Food Standards Agency

The Quick-frozen Foodstuffs (England) Regulations 2007 prohibit the placing on the market of a quick-frozen foodstuff unless certain conditions are satisfied. See: Quick Frozen Regulations

M. Irradiated Foodstuffs

UK competent authority: Food Standards Agency <a href="http://www.food.gov.uk/policy-advice/irradfoodqa/#.UrHPZ6XsrnY">http://www.food.gov.uk/policy-advice/irradfoodqa/#.UrHPZ6XsrnY</a>

N. Seafood

UK competent authority: Food Standards Agency

#### http://food.gov.uk/business-industry/farmingfood/fish-shellfish/#.UrHRZaXsrnY

#### O. Pet Food

UK competent authority: Food Standards Agency

**Pet Food Information** 

# Section VIII. Copyright and/or Trademark Laws:

The UK's Intellectual Property Office (IPO) is the official government body responsible for granting patents, designs, trademarks and copyright. Exporters wanting to register trademarks/brand names are advised to contact:

Intellectual Property Office Concept House, Cardiff Road Newport, Gwent NP10 8QQ Tel: 011 44 1633 814000

Fax 011 44 1633 817777

Email: <u>information@ipo.gov.uk</u>
Website: <u>www.ipo.gov.uk</u>

#### **Section IX. Import Procedures:**

UK importers, or appointed agents, customarily handle all import procedures. The following information is provided to assist U.S. exporters in understanding the procedures, time-frames and costs that are involved in importing into the UK.

When a ship or aircraft arrives at the UK location where goods are to be unloaded, the goods must be 'presented' to Her Majesty's Customs & Revenue (HMRC) by the entity who brought them into the EU or the entity who assumes responsibility for their onward carriage (this includes freight haulage companies, shipping and aircraft lines).

To import goods into the UK from outside the European Union (EU) or move them from another EU country importers or agents have to:

- find the correct Commodity Code(s) for the goods (see more on this below)
- pay Value Added Tax (VAT) in some cases
- fill in a VAT return if VAT registered
- register with the CHIEF system (see more on this below)
- declare the goods to be imported using the CHIEF system or manually to Customs (HMRC)
- pay duty in some cases
- check if the goods are banned from being imported into the UK or require an import licence

Declaring the goods to be imported is usually done using a Single Administrative Document (SAD), also known as form C88. SADs can be submitted either electronically using the Customs Handling of Import and Export Freight (CHIEF) system, or manually (although manual submissions may take longer to process). More at: https://www.gov.uk/importing-goods-from-outside-the-eu

The Customs Handling of Import and Export Freight (CHIEF) system records the movement of goods

by land, air and sea. It allows importers, exporters and freight forwarders to complete customs formalities electronically and automatically checks for entry errors. <a href="https://www.gov.uk/chief-trader-import-and-export-processing-system">https://www.gov.uk/chief-trader-import-and-export-processing-system</a>

In addition to the above paperwork, U.S. products may require import licenses or health certificates. This particularly applies to red meat, dairy, seafood and honey – see Defra Importer Information Notes for further information: <a href="http://www.defra.gov.uk/animal-trade/imports-non-eu/iins/">http://www.defra.gov.uk/animal-trade/imports-non-eu/iins/</a>

All imported goods can potentially be examined by Customs. In practice, if the product is not subject to special measures, less than 5 percent are physically inspected. If goods are selected for examination, the opening, unpacking and re-packing must normally be done by employees of the dock company or an agent of the importer. The examination of goods normally occurs at the place where they are being declared for importation.

Customs duties and other charges that are due must be paid, deferred or secured before the goods are cleared by Customs. It is advisable to show invoices with no freight costs incorporated, only the value of the imported goods, as import duty will be charged on the total amount presented for that shipment. Charges payable on imported goods may include:

- import duties
- 'additional duties' on flour and sugar
- 'countervailing charges' on fruit and vegetables
- 'variable charges' on processed goods
- 'compensatory charges' on oils and fats
- 'extra charges' on eggs, poultry or pig meat
- 'sugar levies' on processed goods with sugar in them
- Value Added Tax (VAT)
- excise duty on alcoholic beverages

The charges payable are linked to the Commodity Code (similar to an HS code, but more detailed) for a particular product. U.S. exporters will need to help the UK importer find out what the Commodity Code for their product, and the associated import duty, is likely to be. This will be necessary to determine a pricing strategy for the product.

#### **Obtaining the EU Commodity Code**

To obtain the Commodity Code for your product, contact the H.M. Customs & Revenue, Tariff Classification Helpline on Tel: 011 44 1702 366077 This service gives a verbal reading on the appropriate code and respective import duty for a particular product. It is also possible to obtain a written ruling on the product's Commodity Code known as Binding Tariff Information (BTI). This service is advisable for more complex food products, as it involves closer consideration of the product's composite ingredients and is legally binding. See information on Classifying Your Goods at: <a href="https://doi.org/10.1007/journal.org/">About Binding Tariff Information</a>

It is also possible to look up the Commodity Code and relevant import duty for your product on-line at:

#### https://www.gov.uk/trade-tariff

#### Value Added Tax (VAT)

The UK standard rate of Value Added Tax (VAT) is 20 percent. While UK foodservice outlets must charge the standard rate of VAT on everything they serve, retail food products, in general, do not have VAT on them.

However, some exceptions that do incur VAT are:

- Ice Cream and similar products, and mixes for using them
- Confectionery
- Alcoholic beverages
- Other beverages, and preparations for making them
- Potato chips (crisps) roasted or salted nuts, and some other savory snack products
- Products for home brewing and wine making

VAT can also be a value located somewhere between the Standard (S=20%) and the Zero (Z=0%) rates. For assistance when a case is less straightforward, contact: the VAT Helpline Tel: 011 44 2920 501 261, or refer to Her Majesty's Customs & Excise web site: <a href="https://www.hmrc.gov.uk">www.hmrc.gov.uk</a>. On-line information on VAT is available at: VAT Information

#### **Excise Duties**

#### Alcohol

Product	Rate of Excise Duty			
Rate per liter of pure alcohol				
Spirits	£28.22			
Rate per hectoliter per cent of alcohol in the beer				
Beer – General Beer Duty	£19.12			
Rate per hectoliter of product				
Still wine and made-wine				
Exceeding 5.5%, but not exceeding 15% abv	£266.72			
Sparkling wine and made-wine				
Exceeding 8.5%, but less than 15% abv	£341.63			

The above table is an excerpt from the information given by H.M. Revenue & Customs at: <a href="http://www.hmrc.gov.uk/rates/alcohol-duty.htm">http://www.hmrc.gov.uk/rates/alcohol-duty.htm</a>

# **Appendix I. Government Regulatory Agency Contacts:**

USDA/Foreign Agricultural Service

Embassy of the United States of America

Box 48

24 Grosvenor Square London, W1A 1AE

United Kingdom

Tel: 011 44 20 7894 0040/0464 Fax: 011 44 20 7894 0031

Email: AgLondon@fas.usda.gov

Association of Port Health Authorities (APHA)

4<sup>th</sup> Floor, Walbrook Wharf 78-83 Upper Thames Street

London EC4R 3TD Tel: 0870 744 4505 Fax: 0870 838 1155

Email: apha@porthealthassociation.co.uk

Department for Environment, Food & Rural Affairs (Defra)

Nobel House 17 Smith Square London SW1P 3JR

Helpline: 011 44 20 7270 6951

E-mail: defra.helpline@defra.gsi.gov.uk

Website: www.defra.gov.uk

Department of Business, Innovation and Skills (BIS)

1 Victoria Street London, SW1H 0ET Tel: 011 44 20 7215 5000 Fax: 011 44 20 7215 0105

E-mail: enquiries@bis.gsi.gov.uk

Website: www.bis.gov.uk

(For weights & measures legislation)

Food Standards Agency (FSA)

Aviation House 125 Kingsway London WC2B 6NH

Telephone: 011 44 20 7276 8829

Fax: 011 44 20 7238 6330

Email: <a href="mailto:helpline@foodstandards.gsi.gov.uk">helpline@foodstandards.gsi.gov.uk</a>

Website: www.food.gov.uk and http://www.food.gov.uk/about-us/contactus/#h\_1

H.M. Customs and Revenue (HMRC)

CITEX Written Enquiry Team

Crownhill Court Tailyour Road

Plymouth PL6 5BZ

Tel: 0300 200 3700

Email: intenquiries@hmrc.gsi.gov.uk

Website: www.hmrc.gov.uk

The Stationery Office (TSO)

Tel orders: 011 44 870 242 2345 (To buy copies of UK legislation)

Website orders: www.tsoshop.co.uk

The National Archives

Website: www.legislation.gov.uk

# (To view web copies of UK legislation)

Rural Payments Agency

Lancaster House

Hampshire Court

Newcastle upon Tyne

NE4 7YH

Tel: 011 44 191 226 5050 Fax: 011 44 191 226 5212

Email: enquiries.newcastle@rpa.gsi.gov.uk

Website: www.rpa.defra.gov.uk

**Appendix II. Other Import Specialist Contacts:** 

**UK Trade Associations** 

Fresh Produce Consortium

Minerva House

Minerva Business Park

Lynch Wood

Peterborough PE2 6FT Tel: 011 44 1733 237117 Fax: 011 44 1733 237118

E-mail: <u>info@freshproduce.org.uk</u> Website: www.freshproduce.org.uk

**British Frozen Food Federation** 

Warwick House, Unit 7, Long Bennington Business Park, Main Road, Long

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Website: www.bfff.co.uk

Food and Drink Federation

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Grain & Feed Trade Association

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Health Food Manufacturer's Association

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#### **Testing Laboratories**

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Campden BRI

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